

IN THE SENATE OF THE UNITED STATES.

MAY 11, 1858.—Ordered to be printed.

Mr. CLAY submitted the following

REPORT.

The Committee on Commerce, to whom was referred the petition of Bowne & Curry, praying to be allowed a portion of the money paid as duties on certain coal raised from a submerged wrecked vessel, have had the same under consideration, and beg leave to report :

That in accordance with the views expressed by the Secretary of the Treasury in the accompanying letter, which the committee beg leave to present as part of their report, they deem it inexpedient to grant the prayer of the petitioners.

TREASURY DEPARTMENT,
April 6, 1858.

SIR : I have the honor to acknowledge the receipt of your letter of the 25th ultimo, enclosing the petition of Messrs. Bowne and Curry, with an accompanying bill for their relief, praying to be allowed a portion of the money paid by them as duties to the collector of the customs at Key West, on certain coal raised from the barque "Rainbow," wrecked on the coast of Florida and sunk about six miles from land, and in reply to inform you that it appears from a report of the Register of the Treasury that the duties were paid by those gentlemen on the 7th of November, 1855.

In reply to your request for the views of the department in relation to the justice of this claim I have to state, that merchandise taken from wrecks and imported into the United States is generally liable to duty, and the law expressly provides for the manner in which the duties shall be assessed, as will be seen by reference to the 21st section of the act of March 1, 1823.

The only other act of Congress on this subject is that of March 3, 1843, which exempts from duty any merchandise recovered by any person or persons from a vessel which shall be, or shall have been sunk in any bay, river, or waters subject to the jurisdiction of the United

States, and shall have remained so sunk for the period of *two years*, and shall have been *abandoned* by the owners thereof, but by reference to the facts in this case you will perceive that the vessel in question did not remain sunk for the period of two years, and was not abandoned, but was sold at public auction and purchased by the petitioners, and therefore the case does not come within the terms of the act of March 3, 1843, but is to be treated under the provisions of the 21st section of the act of March 1, 1823.

There is no allegation that the duties were not assessed according to law in this case, but in consideration of the alleged difficulties and expenses to which the petitioners were subjected in raising the coal from the wreck, they ask, as a matter of equity, a return of a portion of the duties paid. The petitioners purchased the wrecked vessel, taking, of course, all the risks of loss, or chances of profit arising from the speculation, and if they found themselves subjected to greater expenses than they anticipated, they have, in the opinion of the department, no claim on the government for relief.

The papers which accompanied your letter, including the bill for the relief of the petitioners, are herewith returned.

Very respectfully, your obedient servant,

HOWELL COBB,
Secretary of the Treasury.

Hon. C. C. CLAY, jr.,

Chairman of Committee on Commerce, United States Senate.